Attorney Docket No. 98580.P078

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Patent Application of:

Johannes Schellmann, Dr. Hartmut Schellmann

Serial No. 10/018,047

Filed: April 22, 2002

For: **METHOD FOR ACQUIRING AND PROCESSING DATA OF BUSINESS TRANSACTIONS**

Examiner: James A. Kramer

Art Unit: 3627

APPEAL BRIEF

Mail Stop Appeal Brief-Patents
Commissioner for Patents
Post Office Box 1450
Alexandria, Virginia 22313-1450

Dear Sir:

Applicant submits, the following Amended Appeal Brief pursuant to 37 C.F.R. § 41.37 for consideration by the Board of Patent Appeals and Interferences. Applicant submits payment in the amount of $250.00 to cover the cost of filing the opening brief as required by 37 C.F.R. § 41.20(b)(2). This brief does not include any new or non-admitted amendments or any new or non-admitted affidavit or other evidence.

If necessary, the Commissioner is hereby authorized in this, concurrent and future replies, to charge payment or credit any overpayment to Deposit Account No. 02-2666 for any additional fees required under 37 C.F.R. §§ 1.16 or 1.17, particularly extension of time fees.

I. REAL PARTY IN INTEREST

Johannes Schellmann and Harmut Schellmann, the parties named in the caption, are owners of the Application. Thus, as owners at the time the brief is being filed, Johannes Schellmann and Harmut Schellmann are the real parties in interest.

II. RELATED APPEALS AND INTERFERENCES

There are no other appeals or interferences that will directly affect or be directly affected by or have a bearing on the Board's decision in the pending appeal.

III. STATUS OF CLAIMS

Claims 28-54 are pending. Claims 28-54 are rejected. Claims 28-54 are being appealed.

IV. STATUS OF AMENDMENTS

Applicant has amended claim 28 for clarification subsequent to a final rejection.

V. SUMMARY OF CLAIMED SUBJECT MATTER

Applicant submits below a concise explanation of the claimed subject matter defined in independent claim 28.

Independent claim 28 describes a method of recording and processing data concerning business transactions that facilitate a quicker creation of current business management analyses.

Independent Claim 28

Applicant's claim 28 describes a method including providing at least one ledger structure having a store structure for ordered storage of book data set, each book data set being associated with a business transaction. (Applicant's specification, page 5, lines 4-6; page 21, line 20 to page 22, line 14; Fig. 1). The business transaction includes data concerning a business transaction including its type, time and values of the business transaction which are associated with this time and indicate changes, and associated with each business transaction are predetermined accounts in which the values of the business transaction should effect corresponding changes in account values. (Applicant's specification, page 6, lines 15-18).

Each book data set is associated with a record identifier which unambiguously characterizes the ledger structure and the book data set in the ledger structure. Each book data set includes an account identifier. (Applicant's specification, page 5, lines 9-11; page 22, lines 1-5). The account identifier identifies at least two selected accounts which depend upon the type of business transaction. One of the at least two selected accounts is a book account with which the ledger structure is associated, and the other selected account are cross-accounts associated with the book account. (Applicant's specification, page 5, lines 17-24; page 22, lines 20-28).

An account object is formed for each account. Each account object has an identifier data structure and a store structure for ordered storage of partial entry data sets. (Applicant's specification, page 5, lines 26-31). Each partial entry data set of the store structure contains the record identifier of a book data set associated with it as well as at least one value of a business transaction which should effect a corresponding change of account values. (Applicant's specification, page 6, lines 15-18).

Data concerning the business transaction is recorded with a computer system having at least one processing unit, at least one storage unit, input means and output means and data communication means which connect the input and output means and the units of the computer system to one another. (Applicant's specification, page 4, lines 7-15). The recording of the business transaction includes selecting a ledger structure, an account object of a book account with which the selected ledger structure is associated, and at least one account object of a cross-account as a function of the type of business transaction, and reading in of the data concerning the business transaction. (Applicant's specification, page 6, lines 23-29; page 22, line 16 to page 23, line 4).

The recording of the business transaction further includes generating a book data set and at least two partial entry data sets from the read-in data and storing the book data set in order in the selected ledger structure. (Applicant's specification, page 7, lines 1-3; page 23 lines 4-12). Additionally, the recording of the business transaction includes sending the at least two partial entry data sets to the corresponding account objects of the book account and of the cross-account or the cross-accounts, where the partial entry data sets contain the values of the business transaction which should contemporaneously effect corresponding changes of account values. (Applicant's specification, page 7, lines 5-8; page 23, lines 10-19). Further, the recording of the business transaction includes receiving the partial entry data sets in the account objects and

storing the partial entry data sets in order in the corresponding store structures. (Applicant's specification, page 7, lines 10-11; page 23, lines 15-19).

The data concerning the business transactions are also reported. (Applicant's specification, page 16, lines 19-21; page 23, lines 17-23;).

VI. GROUNDS OF REJECTION TO BE REVIEWED ON APPEAL

A. The Patent Office rejects claims 28-37 and 46-49 under 35 U.S.C. §102(e) as being anticipated by U. S. Patent No. 6,442,533 issued to Hinkle ("Hinkle").

B. The Patent Office rejects Claims 38-45 and 50-54 are rejected in the Office Action under 35 U.S.C. § 103(a), as being unpatentable over Hinkle in view of U. S. Patent No. 5,390,113 issued to Sampson ("Sampson").

Applicant presents these grounds of rejection for review.

VII. ARGUMENT

Applicant submits the following argument:

The following discussion sets forth in detail Applicant's analysis with respect to the patentability of claims 28-37 and 46-49.

A. It is asserted in the Office Action that claims 28-37 and 46-49 are rejected under 35 U.S.C. §102(e) as being anticipated by U. S. Patent No. 6,442,533 issued to Hinkle ("Hinkle"). Applicant respectfully traverses the aforementioned rejection for the following reasons.

According to MPEP §2131,

> '[a] claim is anticipated only if each and every element as set forth in the claim is found, either expressly or inherently described, in a single prior art reference.' (Verdegaal Bros. v. Union Oil Co. of California, 814 F.2d 628, 631, 2 USPQ2d 1051, 1053 (Fed. Cir. 1987)). 'The identical invention must be shown in as complete detail as is contained in the ... claim.' (Richardson v. Suzuki Motor Co., 868 F.2d 1226, 1236, 9 USPQ2d 1913, 1920 (Fed. Cir. 1989)). The elements must be arranged as required by the claim, but this is not an ipsissimis verbis test, i.e., identity of terminology is not required. (In re Bond, 910 F.2d 831, 15 USPQ2d 1566 (Fed. Cir. 1990)).

It is asserted in the Office Action that the *sub-transaction* in Hinkle corresponds to Applicant's *partial entry data set*. In Hinkle, "each subtransaction conceptually indicates a single operation of either plus or minus that is to be performed with two operands also indicated in the

in the subtransaction. That is, the first operand indicates the data to be added or subtracted from a particular field or column of a table row identified by the second operand." (Hinkle, column 8, lines 9-14). Applicant's claim 28 asserts "each partial entry data set of the store structure containing the record identifier of a book data set associated with it as well as at least one value of a business transaction which should effect a corresponding change of account values." Therefore, it is clear that the sub-transaction of Hinkle is not the same as Applicant's partial entry data set.

Further, it is asserted in the Office Action that Hinkle discloses "sending the at least two partial entry data sets to the corresponding account objects of the book account and of the cross-account or the cross-accounts, the partial entry sets containing the values of the business transaction which should contemporaneously effect corresponding changes of account values" at column 6, lines 30-59). Applicant, however, could not find in Hinkle where at least two partial entry data sets are sent.

Additionally, it is asserted in the Office Action that Hinkle discloses all the limitations contained in Applicant's steps (a) – (d) and cites column 6, lines 30-59). Applicant' however, could not find all the limitations of steps (a) – (d) in Hinkle at column 6, lines 30-59. That is, Hinkle does not teach, disclose or suggest

> (b) generating a book data set and at least two partial entry data sets from the read-in data and storing the book data set in order in the selected ledger structure;
>
> (c) sending the at least two partial entry data sets to the corresponding account objects of the book account and of the cross-account or the cross-accounts, the partial entry data sets containing the values of the business transaction which should contemporaneously effect corresponding changes of account values; and
>
> (d) receiving the partial entry data sets in the account objects and storing the partial entry data sets in order in the corresponding store structures.

Moreover, the at least two partial entry data sets generated from the read-in data (concerning the business transaction) correspond to a book account and at least one cross-account wherein the partial entry data sets each contain the values of the business transaction which

should effect corresponding changes of account values. Hinkle discloses decomposing of a transaction into subtransactions wherein each of the subtransactions is described by a text string that can be interpreted as an operation together with a series of operands, wherein a first operand has a value to modify a data table field specified by a second operand. Hinkle does not disclose that each transaction is decomposed in at least two subtransactions. Further, Hinkle does not disclose that the transactions are decomposed in subtransactions according to an account structure.

Additionally, it is asserted in the Office Action that the term "subtransaction" means (by its very nature) that a transaction has to be broken up into at least two subtransactions. However, there is no teaching in the prior art that each transaction has to comprise at least two operations (plus and minus) to be carried out. It is possible that a transaction consists of a single subtransaction.

Moreover, it is asserted in the Office Action that the table fields of Hinkle correspond to the account objects asserted in Applicant's claim 28. Hinkle, however, does not disclose an account object having "a store structure for ordered storage of partial entry data sets" (see line 16 in claim 28). Hinkle merely discloses table fields to which operands of the subtransactions are added or from which the operands are subtracted. The table fields of Hinkle do not have any store structures for ordered storage.

Further, Hinkle does not teach the steps of sending and receiving of partial entry data sets and of storing partial entry data sets in order in a corresponding store structure. Hinkle simply discloses the addition or subtraction of values to table fields.

And, Hinkle is directed to a completely different task, namely the decomposition of financial transactions into corresponding collections of independent subtransactions so that for each input transaction, the corresponding collection of the subtransactions is performed by operations that are independent of one another and can be performed in any order, including in an overlapping fashion, such as may occur during multiprocessing on a computer having multiple processors (see Hinkle, column 2, lines 3-12). That means Hinkle is directed to adapting the processing of financial transactions to multiprocessor computer systems. In contrast, Applicant's claimed invention is directed to a completely different task, namely to create a method of

recording and processing business transaction data which facilitates a quicker creation of current business management analysis. According to Applicant's claim 28, step b, not only the usual book data set is generated but additionally two partial entry data sets are generated. That means that additional data sets and corresponding communication are generated in order to update the accounts immediately.

Therefore, since Hinkle does not disclose, teach or suggest all of Applicant's claim 28 limitations, Applicant respectfully asserts that a *prima facie* rejection under 35 U.S.C. § 102(e) has not been adequately set forth relative to Hinkle. Thus, Applicant's claim 28 is not anticipated by Hinkle. Additionally, the claims that directly or indirectly depend on claim 28, namely claims 29-54, are also not anticipated by Hinkle for the same reason.

Accordingly, withdrawal of the 35 U.S.C. §102(e) rejection for claims 28-54 is respectfully requested.

The following discussion sets forth in detail Applicant's analysis with respect to the patentability of claims 38-45 and 50-54.

B. It is asserted in the Office Action that Claims 38-45 and 50-54 are rejected in the Office Action under 35 U.S.C. § 103(a), as being unpatentable over Hinkle in view of U. S. Patent No. 5,390,113 issued to Sampson ("Sampson"). Applicant respectfully traverses the aforementioned rejection for the following reasons.

According to MPEP §2142

> [t]o establish a prima facie case of obviousness, three basic criteria must be met. First, there must be some suggestion or motivation, either in the references themselves or in the knowledge generally available to one of ordinary skill in the art, to modify the reference or to combine reference teachings. Second, there must be a reasonable expectation of success. Finally, the prior art reference (or references when combined) must teach or suggest all the claim limitations. The teaching or suggestion to make the claimed combination and the reasonable expectation of success must both be found in the prior art, and not based on applicant's disclosure. (In re Vaeck, 947 F.2d 488, 20 USPQ2d 1438 (Fed. Cir. 1991)).

Further, according to MPEP §2143.03, "[t]o establish prima facie obviousness of a claimed invention, all the claim limitations must be taught or suggested by the prior art. (In re Royka, 490 F.2d 981, 180 USPQ 580 (CCPA 1974)." "*All words in a claim must be considered* in judging the patentability of that claim against the prior art." (In re Wilson, 424 F.2d 1382, 1385, 165 USPQ 494, 496 (CCPA 1970), emphasis added.)

Applicant's claims 38-45 and 50-54 directly or indirectly depend on claim 28. Applicant has addressed Hinkle above in section VII(A) regarding claim 28.

Sampson discloses a method and electronic apparatus for performing combinatorial bookkeeping. The only identical features of Sampson and Applicant's claimed invention are standard features that are present in nearly all electronic bookkeeping systems and that form the very nature of bookkeeping. Sampson further discloses a matrix type method of bookkeeping. In Sampson the first journal entries are read from a data source. The journal entries are analyzed to determine effected account numbers and whether the accounts are debiting or crediting. All journal entries are sorted according to the effected account numbers and whether the accounts are debited or credited. The values of each journal entry that are of the same type are added in a field of a sparse matrix that is called the design (see Sampson, column 10, lines 3 – 19, column 11, lines 24 - 43). In Sampson the values (e.g. dollar values) of the entries of the journal must be directly summed up in matrix cells corresponding to the type of the journal entry (e.g. the effected accounts and the type of effect) without creating a ledger structure (see Sampson, column 3, lines 30-32, column 6, lines 27 - 32).

Distinguishable, Applicant's claimed invention includes a method of recording and reporting data concerning business transactions in a computer system in order to facilitate a quicker creation of analyses. Applicant's claimed invention uses increased power by allowing an increase in the message traffic between account objects in order to facilitate contemporaneous updating and high speed in the creation and output of analyses (see Applicant's specification, last paragraph on page 7). Neither Sampson, Hinkle, and therefore, nor the combination of the two teach, disclose or suggest that the traffic is increased by generating a book data set and at least two partial entry data sets from the read-in data and by sending the at least two partial entry data sets to the corresponding account objects (see claim 28, steps b and c).

Although the usual business transaction and the book data set is associated with at least two effected accounts, each partial entry data set only comprises values that effect a change in one associated account. For instance, the information of a business transaction or a book data set that usually relates to an account and a cross-account is divided into two partial entry data sets, where each partial entry data set comprises the information for one account. This is clearly distinguishable from the teachings of Sampson and Hinkle, and therefore, the combination of the two. In particular, neither Hinkle, Sampson, nor the combination of the two, teach, disclose or suggest the creation or generation of a book data set and at least two partial entry data sets from the read-in data (see Applicant's claim 28, step b) and it does not teach the sending of partial entry data sets to corresponding account objects (see Applicant's claim 28, step c)

Similarly as with Hinkle, Sampson does not teach, disclose or suggest "each partial entry data set of the store structure containing the record identifier of a book data set associated with it as well as at least one value of a business transaction which should effect a corresponding change of account values" or

> (b) generating a book data set and at least two partial entry data sets from the read-in data and storing the book data set in order in the selected ledger structure;
>
> (c) sending the at least two partial entry data sets to the corresponding account objects of the book account and of the cross-account or the cross-accounts, the partial entry data sets containing the values of the business transaction which should contemporaneously effect corresponding changes of account values; and
>
> (d) receiving the partial entry data sets in the account objects and storing the partial entry data sets in order in the corresponding store structures.

Therefore, even if Hinkle were combined with Sampson, the resulting invention would still not include all of Applicant's claimed limitations. And, therefore, Applicant's claim 28 is not obvious over Hinkle in view of Sampson since a *prima facie* case of obviousness has not been met under MPEP §2142. Additionally, the claims that directly or indirectly depend from claim 28, namely claims 38-45 and 50-54, would also not be obvious over Hinkle in view of Sampson for the same reason.

Accordingly, withdrawal of the 35 U.S.C. § 103(a) rejections for Claims 38-45 and 50-54 are respectfully requested.

CONCLUSION

Based on the foregoing, Applicant requests that the Board overturn the rejection of all pending claims and hold that all of the claims of the present application are allowable.

Respectfully submitted,

BLAKELY, SOKOLOFF, TAYLOR, & ZAFMAN LLP

Dated: January 5, 20077

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CERTIFICATE OF MAILING:

I hereby certify that this correspondence is being deposited as First Class Mail, with sufficient postage, with the United States Postal Service in an envelope addressed to: Mail Stop Appeal Brief-Patents, Commissioner for Patents, Post Office Box 1450, Alexandria, Virginia 22313-1450 on January 5, 2007.

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Jean Svoboda

VIII. CLAIMS APPENDIX

The claims involved in this Appeal are as follows:

Claims 1-27 (Canceled)

Claim 28 (Currently Amended): A method comprising:

providing at least one ledger structure having a store structure for ordered storage of book data sets, each book data set being associated with a business transaction, the business transaction comprising data, the data concerning a business transaction including its type, time and values of the business transaction which are associated with this time and indicate changes, and associated with each business transaction are predetermined accounts in which the values of the business transaction should effect corresponding changes in account values,

each book data set having associated with it a record identifier which unambiguously characterizes the ledger structure and the book data set in the ledger structure, and each book data set comprising an account identifier,

the account identifier identifying at least two selected accounts which depend upon the type of business transaction, one of the at least two selected accounts being a book account with which the ledger structure is associated, and the further of the at least two selected accounts being cross-accounts associated with the book account,

forming an account object for each account, each account object having an identifier data structure and a store structure for ordered storage of partial entry data sets, each partial entry data set of the store structure containing the record identifier of a book data set associated with it as well as at least one value of a business transaction which should effect a corresponding change of account values,

recording of data concerning the business transaction with a computer system having at least one processing unit, at least one storage unit, input means and output means and data communication means which couple the input and output means and the units of the computer system to one another, the recording including:

(a) selecting a ledger structure, an account object of a book account with which the selected ledger structure is associated, and at least one account object of a cross-account as a function of the type of business transaction, and reading in of the data concerning the business transaction;

(b) generating a book data set and at least two partial entry data sets from the read-in data and storing the book data set in order in the selected ledger structure;

(c) sending the at least two partial entry data sets to the corresponding account objects of the book account and of the cross-account or the cross-accounts, the partial entry data sets containing the values of the business transaction which should contemporaneously effect corresponding changes of account values; and

(d) receiving the partial entry data sets in the account objects and storing the partial entry data sets in order in the corresponding store structures; and

reporting the data concerning the business transactions.

Claim 29 (Original): The method of recording and processing data concerning business transactions as claimed in Claim 28,

wherein the account objects each have at least one collective store structure,

wherein each collective store structure comprises a plurality of data storage fields, each data storage field being associated with a time interval having a start time and an end time within a calendar year and storing a sum value,

wherein the start and end times of a first number of data storage fields are chosen so that the time intervals each correspond to a calendar month,

wherein each sum value is produced from a start value and addends, the addends being in each case a predetermined function of the values of a business transaction of which the time falls within the time interval and with which the account of the account object is associated, and

wherein in step (d) the collective store structures are updated by adding up the addends formed from the values of the business transaction contained in the partial entry data sets in the data storage fields corresponding to the time of the business transaction.

Claim 30 (Original): The method of recording and processing data concerning business transactions as claimed in Claim 29, wherein

the collective store structures have a second number of data storage fields in which the start and end times are chosen so that the time intervals in each case correspond to a calendar day, and

wherein not only the time intervals of the first number of data storage fields which each correspond to a calendar month but also the time intervals of the second number of data storage fields which each correspond to a calendar day completely cover the time interval of a calendar year once.

Claim 31 (Original): The method of recording and processing data concerning business transactions as claimed in Claim 30, wherein the plurality of data storage fields comprises at least one data storage field of which the time interval corresponds to the entire calendar year.

Claim 32 (Original): The method of recording and processing data concerning business transactions as claimed in Claim 29, wherein the start values of the data storage fields can preferably be set (i) to equal zero, (ii) to a sum value of a data storage field of a data storage field of another collective store structure of the account object.

Claim 33 (Previously Presented): The method of recording and processing data concerning business transactions claimed in Claim 29, wherein the predetermined function according to which the addends are calculated from the values of the business transaction comprises:

(i) setting of the addend to equal to a value of the business transaction so that the sum value corresponds to a balance,

(ii) setting of the addend to equal to a value of the business transaction so long as s is greater than zero; otherwise setting of the addend to equal to zero so that the sum value corresponds to a credit balance,

(iii) setting of the addend to equal to a value of the business transaction so long as this is less than zero; otherwise setting of the addend to zero so that the sum value corresponds to a debit balance,

(iv) multiplication of a value of the business transaction by a constant factor, or

(v) multiplication of a value of the business transaction by a variable factor held a data storage field of a further collective store structure which corresponds in the time interval.

Claim 34 (Original): The method of recording and processing data concerning business transactions as claimed in Claim 28, wherein the store structure for ordered storage of the book

data se of the ledger structure and the store structures for ordered storage of the partial entry data sets of the account objects are preferably sorted or respectively indexed lists or tables which are sorted or indexed according to the serial number of the entry of the data sets or according to the time of the business transaction.

Claim 35 (Original): The method of recording and processing data concerning business transactions as claimed in Claim 28, wherein the identifier data structure has a character string and/or number which unambiguously denotes the account object.

Claim 36 (Original): The method of recording and processing data concerning business transactions claimed in Claim 28, wherein the identifier data structures of the account objects of the book accounts each contain an indication of the cross-accounts which can be associated with them, wherein in step (a) the at least one account object of a cross-account is selected as a function of the indication of the cross-accounts which can be associated with the book account.

Claim 37 (Original): The method of recording and processing data concerning business transactions claimed in Claim 36, wherein the identifier data structures of the account objects of the cross-accounts each contain an indication of those accounts with which they can be associated as cross-accounts, wherein in step (a) the at least one account object of a cross-account is selected as a function of its display of those accounts with which it can be associated as cross-account.

Claim 38 (Original): The method of recording and processing data concerning business transactions as claimed in Claim 29, wherein

analysis diagrams are provided which have positions with position values, wherein changes of account values effect changes of predetermined position values,

wherein for at least one selected position of an analysis diagram an analysis object is formed which has an identifier data structure and at least one collective store structure,

wherein the makeup of the collective store structure of the analysis object corresponds to the makeup of the collective store structure of an account object,

wherein in the collective store structure of the analysis object the addends are a predetermined function of those changes of account values which are effected on the basis of business transactions of which the time falls within the time interval,

wherein in the recording of the data of a business transaction the following further steps are carried out:

(e) generation of at least one update data set, which is determined for a selected position of an analysis diagram from the values of the business transaction contained in a partial entry data set, in at least one account object of those account objects which have received a partial entry data set, and sending of the update data set to at least one analysis object associated with the account object; and

(f) reception of the update data set in the at least one associated analysis object and updating of the collective store structure of the analysis object by adding up the addends formed from the values contained in the update data set in the data storage fields correspondin[g] to the time of the appertaining business transaction.

Claim 39 (Original): The- method of recording and processing data concerning business transactions w claimed in Claim 38, wherein for the partial entry data sets and the update data sets a standard format is used and that messages of a standard format are generated for sending the partial entry data sets and the update data sets to the account objects or analysis objects.

Claim 40 (Original): The method of recording and processing data concerning business transactions as claimed in Claim 38 or 39, wherein the identifier data structure of the account object generatin[g] the update data set preferably has a list of analysis object identifiers of the associated analysis objects.

Claim 41 (Original): The method of recording and processing data concerning business transactions as claimed in Claim 38, wherein

the analysis diagrams have positions of a lowest level with which predetermined collective store structures of predetermined account objects are associated,

wherein as a function of an output command indicating an analysis time a financial year a graphic output of an analysis diagram is generated via an output means, and this graphic output

the total of the sum values of those data storage fields of the collective store structure of the account object of which the time intervals cover the time period from the beginning of the financial year up to the analysis time is output at each position of the lowest level which is associated with account object,

the total of the sum values of those data storage fields of the collective store structure of the respective analysis object of which the time intervals cover the time period from the beginning of the financial year up to the analysis time is output at the selected positions which are associated with analysis objects, and

at the remaining positions values are output which are calculated from the values of other positions.

Claim 42 (Original): The method of recording and processing data concerning business transactions as claimed in Claim 41, wherein

input buffer stores in which the incoming values of the partial entry data sets or update data sets are buffered until the respective collective store structure can be updated with the values are preferably associated with the collective store structures of the account objects and analysis objects, and

during the graphic output of an analysis scheme instruction is generated for the user if the input buffer store still contains values with which a time before the analysis time is associated.

Claim 43 (Original): The method of recording and processing data concerning business transactions as claimed in Claim 41 or 42, wherein a balance sheet, a profit and loss calculation, a turnover statistic or another business management analysis for a company or a group is represented by the graphical output of an analysis scheme.

Claim 44 (Original): The method of recording and processing data concerning business transactions as claimed in Claim 38, wherein

all account objects have a first collective store structure of which the sum values correspond to an amount which relates to a first unit, preferably to a national currency, and

wherein at least one account object has at least one second collective store structures of which the sure values correspond to an amount which relates to a second unit, for example to a foreign currency, a number of items, a mass or a volume.

Claim 45 (Original): The method of recording and processing data concerning business transactions as claimed in Claim 44, wherein all analysis objects have a first collective store structure of which the sum values correspond to an amount which relates to a first unit, preferably to a national currency.

Claim 46 (Original): The method of recording and processing data concerning business transactions as claimed in Claim 28, wherein

the ledger structure and/or the account object of the book account are selected as a function of a user input, and

wherein the at least one account object of the at least one cross-account is selected as a function of the input of a part of the data concerning the business transaction which contains at least the type of business transaction.

Claim 47 (Original): The method of recording and processing data concerning business transactions as claimed in Claim 46, wherein the user input comprises a selection of a graphical tree structure displayed to the user on an output means.

Claim 48 (Original): The method of recording and processing data concerning business transactions as claimed in Claim 46, wherein a further cross-account is always offered to the user for selection when it is apparent that a total of predetermined values of the partial entry data sets of the already selected accounts created on the basis of the data concerning the business transaction is not equal to zero.

Claim 49 (Original): The method of recording and processing data concerning business transactions as claimed in Claim 28, wherein the data read in step (a) are held in a buffer store in a pre-recording mode until

all appertaining account objects are selected,

the book data set and the partial entry data sets have been generated an

the partial- entry-data sets have been checked at least to establish that a total of predetermined values of the partial entry data sets created on the basis of the data concerning the business transaction is equal to zero.

Claim 50 (Original): The method of recording and processing data concerning business transactions as claimed in Claim 38, wherein all the account objects and analysis objects each contain at least one actual collective store structure for the current calendar year which store values resulting from business transactions actually concluded.

Claim 51 (Original): The method of recording and processing data concerning business transactions as claimed in Claim 50, wherein all the account objects and analysis objects each contain at least one actual collective store structure for one or more elapsed calendar years which store values resulting from business transactions actually concluded.

Claim 52 (Original): The method of recording and processing data concerning business transactions as claimed in Claim 50, wherein account objects and analysis objects selected for planning each have at least one plan level collective store structure for the current calendar year and one or more future calendar years which store values resulting from planned business transactions.

Claim 53 (Original): The method of recording and processing data concerning business transactions as claimed in Claim 52, wherein the account objects and analysis objects can each have at least one process level collective store structure for the current calendar year and one or more future calendar years which store values which result from the values of the plan level collective store structures and/or from values for uncompleted business transactions resulting from purchase, storage, production and/or sales agreements to be implemented in the respective calendar year.

Claim 54 (Original): The method of recording and processing data concerning business transactions as claimed in Claim 52, wherein the account objects and analysis objects in each case have at least one further collective store structure for the current calendar year and a future

calendar year which store values which relate to a liquidity resulting from the planned values and the actual values.

IX. EVIDENCE APPENDIX

Applicant does not submit further evidence as the evidence relied on for the grounds of rejection pertain only to the cited prior art.

X. RELATED PROCEEDINGS APPENDIX

Applicant asserts there are no related proceedings that will directly affect or be directly affected by or have a bearing on the Board's decision in the pending appeal.